RE: Cass County Clarification

Sorensen, Ruth < ruth.sorensen@nebraska.gov>

Wed 4/15/2020 12:56 PM

To: Hotz, Rob < rob.hotz@nebraska.gov>

Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>

Commissioner Hotz,

The assessor locations are defined by the county assessor and often represent the way that properties are categorized for physical inspection work.

The valuation groups are defined by the Property Assessment Division to group properties that are economically similar for measurement purposes.

Often, the assessor locations can be matched up with the valuation groups, but that is not always the case. The survey description on page 83 is correct.

The county assessor utilizes the NE Comm, NW Comm, SW Comm, and SE Comm assessor locations for rural commercial properties.

The following is a breakdown of Geo Codes as they are stratified by the county assessor into assessor locations. Any Geo Codes that are not reported, were identified by the county assessor as areas having no rural commercial properties.

NE —2971, 2973, 3253, 3255, 3257, 3259, 3265, & 3267 (North of Hwy 1)

NW -3251

SW —3271, 3275, 3473, 3475 & 3477

SE -3267 (South of Hwy 1), 3479, 3481 & 3483

Please let me know if this is responsive to your question or if you have any further questions.

Thank you!

Ruth A. Sorensen

Property Tax Administrator/Property Assessment Division

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From: Hotz, Rob <rob.hotz@nebraska.gov> Sent: Tuesday, April 14, 2020 3:06 PM

To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>

Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph

<joseph.thompson@nebraska.gov>
Subject: Cass County Clarification

Ms. Sorensen,

The Valuation Groups for Commercial are identified on page 15. However, Assessor Locations in the Abstract, Schedule XII, page 74, do not match up. For example, VG4 includes a description of Rural Geo Code 3273, but page 74 does not include that Location.

Please clarify or make the necessary corrections.

Thank you.

Robert W. Hotz, Chairman
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